

IN THE HIGH COURT OF KARNATAKA AT BANGALORE

DATED THIS THE 18TH DAY OF JUNE 1998

BEFORE

THE HON'BLE MR.JUSTICE V.K.SINGHAL

WRIT PETITION NO.12554/98 c/w W.P.12556-58/98

IN W.P.12554/98

BETWEEN:

M/s. G G Gugwad,
Tobacconists & Gen.Merchants,
Fort Road, Gulbarga-585 101,
rep. by one of its Partner,
Sri.Kantilal J Shah,
Aged about 68 yrs,
s/o Sri Javerchand Shah. ..Petitioner
(By Sri K S Ramabadran for petr)

AND:

The Asst. Commissioner of
Income Tax, Circle-I-cum-
New Assessee's Circle,
Gulbarga. ..Respondent

(By Smt S Sujatha HCGP)

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W.P filed u/a 226 of the Constitution of India
with an affidavit praying to: Quash vide Ann.F dtd.
30.3.98 by the respondent and etc.,

BETWEEN: IN W.P.12556-58/1998

M/s. G.G.Gugwad,
Tobacconists & Gen.Merchants,
Fort Road, Gulbarga-585 101,
rep. by one of its Partner,
Sri Kantilal J Shah,
Aged about 68 yrs,
s/o Sri Javerchand Shah.

..Petitioner common
in all petitions

(By Sri K S Ramabadran)

~~Mxx.~~

AND:

The Assistant Commissioner of
Income Tax, Circle-I-cum-
New Assessee Circle,
Gulbarga.

...Respondent
common in all
Petitions.

(By Smt. S Sujatha HCGP)

W.P filed u/a 226 of the onstitution of India
with an affidavit praying to: Quash the order
dated 30.3.98 and the regular assessment order
dated 30.3.98 vide Ann.H and M and O and etc.,

W.Ps are coming on for Orders this day, the
court made the following:

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ORDER

W.P.No.12556-58/98 & W.P.12554/1998

It is pointed out by the learned counsel for the petitioner that basis for re-assessment is ^{authorities} non-est, since the ~~authorities~~ under the Entry Tax Act have not taken the action as it has become time barred.

I have considered over the matter.

There is no final adjudication by the authorities under the Entry Tax Act. It was only an information on the basis of which the reassessment proceedings were initiated. The proper course is to challenge the reassessment order is to file the appeal. The petitioner may now file the appeal within a period of six weeks from today. If the appeal is filed within the aforesaid period, objection regarding limitation would not be taken.

Petitions stand disposed of.

Sd/-Judge.

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Assistant Registrar
High Court of Karnataka
Bangalore-560 001

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